

Executive Summary – Paper 1

Paper 1: Understanding knowledge transfer in principle

Reference: Hoang, K., Salterio, S. E. & Sylph, J. (2018). **Barriers to Transferring Auditing Research to Standard Setters.** *Accounting Perspectives*. 17 (3), 427-453.

Objective: To determine if other domains had developed systematic and effective knowledge transfer mechanisms that showed promise of being adaptable to the audit standard setting and regulatory environment.

Key takeaways:

1. We identify a preliminary list of **three major barriers to transferring academic research-based knowledge to policymakers** in general:
 - research papers in unhelpful form to policymakers prevents them from being used directly by the policymakers;
 - absence of shared tacit knowledge between policymakers and academic researchers limits policymakers' ability to utilize research evidence; and
 - academic research complexity requires additional resources from the standard setters and more direct contact between the academics and policymakers in order to routinely effect knowledge transfer.
2. **The current auditing policymaking environment is analogous to the state of affairs at the start of the Evidence Based Medicine (EBM) movement in the late 1980's**, with large amounts of research being produced, and very slow and inefficient transfer of knowledge between academic and policymaking communities. **We identify key differences** for incorporating academic research and other sources of evidence into the respective outputs **between EBM practices, and those applied in auditing policymaking:**
 - In EBM, the communication of knowledge from academic evidence to policymakers requires an iterative process of well-specified question development, followed by critical evaluation of the best available evidence.
 - The EBM process requires ongoing policymaker and researcher involvement to foster deep understanding of underlying tacit knowledge about research and standard setting.
3. **We propose that production of academic-authored research syntheses would be an effective strategy to address the current barriers to knowledge transfer from academic auditing research evidence to auditing policymaking.**
 - We caution that a research synthesis is a very different knowledge transfer mechanism from an academic literature review, which many of those in the standard setting community had experienced and had found wanting.
 - We emphasize that evidence-based policymaking views research knowledge transferred as just one of many inputs in the standard setting process.

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Notes about our research approach:

1. We recognize prior knowledge transfer has occurred from academic audit research to the audit practice community, but conclude that knowledge transfer is largely ad hoc, and to date no systematic and effective means of consistently transferring audit research knowledge has been found.
2. We examine the EBM literature on creation of guidelines to identify what has succeeded in facilitating academic evidence knowledge transfer. Table 1 (replicated from Table 4 in the full paper behind Tab1) reports key factors that facilitate knowledge transfer in EBM (taken from the paper behind Tab 1). We compare and contrast those practices with the current IAASB standard setting process.
3. EBM research suggests knowledge transfer via a research synthesis is more effective than the more typical academic literature review for purposes of knowledge transfer to audit policymakers. Our proposed academic-authored research synthesis process models the key elements of this knowledge transfer approach. Table 2 (see next page, replicated from Table 5 in the full paper behind Tab1) highlights the differences between the synthesis approach and the literature review approach.
4. We acknowledge that research syntheses of academic evidence will not provide “the answers” to the issues that face the auditing policymaker. However, we do believe that such a process will lead to audit standards being set on the basis of more rigorous body of evidence and hence being more justifiable in the public policy domain.

Table 1: Factors supporting translation of research evidence into guidelines in the EBM environment*

1. An agreed upon process to create research syntheses in response to well-defined research questions including defining what
 - a. Characteristics make up well-defined research questions
 - b. Is the process undertaken to create research syntheses
 - c. Characteristics research syntheses have that differ from an academic literature review.
2. A set of research evidence that includes replicated studies as a basis for the synthesis.
3. General agreement on an evidence quality hierarchy to be able to assess the quality of the research evidence used to answer the well-defined research questions.
4. The availability to the guideline development committee of the research synthesis authors and/or independent methodologists to ensure that a common understanding about the strength of the evidence is shared within the guideline advisory group.
5. Institutions that enable the development and publication of research syntheses on various topics a routine part of the knowledge translation practice, not just in response to demand from a practice guideline committee.

*Adapted from Eddy (2005).

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Table 2 Contrasting Literature Reviews and Research Syntheses*

Stage	Literature Review	Research Syntheses
Defining the focal question	General goal to review all literature on a particular substantive topic of interest	Clearly defined and well-focused question that academic research can likely provide a specific answer to
Developing and writing a protocol to do review	Author determines scope	Required. Developed with the advice of a practice-based committee that helps the researchers refine and understand what is the exact question to be answered
Methodology	<ul style="list-style-type: none"> • No defined methods 	Follows explicit process to ensure scope of coverage that will allow answer to question. May be done in conjunction with practice-based advisory committee to ensure that methods will be understood.
Searching for studies	<ul style="list-style-type: none"> • No predefined criteria • Comprehensive enough for author • Focuses on published papers and any unpublished paper the author is aware of • Search strategy by expert experience 	<ul style="list-style-type: none"> • Exhaustive • Carried out across a variety of electronic databases, hand searching reference lists from relevant papers and journal table of contents. • Search unpublished literature (e.g., via SSRN or thesis databases) • Explicitly report how the search was carried out
Definition of studies inclusion and exclusion criteria	Implicit by the author or a short description qualitatively	<ul style="list-style-type: none"> • Essential • Nature and scope of studies included defined including whether to include or exclude base discipline literature (e.g. psychology, economics, sociology etc.) that has direct implications for the well-defined research question.
Screening of papers via titles and abstracts	Informal process by author and research assistants	Systematic screening and selection Usually cross-checked (at least on a test basis) by an independent coder
Quality assessment of studies	Implicitly by author	Explicit criteria specified
Research studies' conclusions documented	Yes	Yes
Analysis and synthesis	Implicitly by author leading to a written narrative review	Can be formal as in a meta-analysis or can be qualitative

*Adapted from Table 1.2 Dickson, Cherry and Boland 2014.